



General Assembly

January Session, 2011

**Amendment**

LCO No. 6474

**\*SB0024606474SR0\***

Offered by:

SEN. RORABACK, 30<sup>th</sup> Dist.

To: Subst. Senate Bill No. 246

File No. 557

Cal. No. 339

**"AN ACT ESTABLISHING A DATE FOR THE SUBMISSION OF  
PERSONAL PROPERTY DECLARATIONS AND PROPERTY TAX  
EXEMPTIONS BY FARMERS."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Subdivision (68) of section 12-81 of the general statutes is  
4 repealed and the following is substituted in lieu thereof (*Effective July*  
5 *1, 2011*):

6 (68) Any livestock owned and kept in this state; [, except that any  
7 horse or pony shall be exempt from local property tax up to the  
8 assessed value of one thousand dollars, with such exempt value  
9 applicable in the case of each such horse or pony, provided any horse  
10 or pony used in farming, in the manner required in section 12-91, shall  
11 be totally exempt from local property tax as provided in said section  
12 12-91;]

13 Sec. 502. Subdivision (41) of section 12-81 of the general statutes is

14 repealed and the following is substituted in lieu thereof (*Effective July*  
15 *1, 2011*):

16 (41) Dairy and beef cattle, oxen, asses, horses, ponies and mules,  
17 owned and kept in this state;

18 Sec. 503. Subsection (a) of section 12-91 of the general statutes is  
19 repealed and the following is substituted in lieu thereof (*Effective July*  
20 *1, 2011*):

21 (a) All farm machinery, except motor vehicles, as defined in section  
22 14-1, to the value of one hundred thousand dollars, [any horse or pony  
23 which is actually and exclusively used in farming, as defined in section  
24 1-1,] when owned and kept in this state by, or when held in trust for,  
25 any farmer or group of farmers operating as a unit, a partnership or a  
26 corporation, a majority of the stock of which corporation is held by  
27 members of a family actively engaged in farm operations, shall be  
28 exempt from local property taxation; provided each such farmer,  
29 whether operating individually or as one of a group, partnership or  
30 corporation, shall qualify for such exemption in accordance with the  
31 standards set forth in subsection (d) of this section for the assessment  
32 year for which such exemption is sought. Only one such exemption  
33 shall be allowed to each such farmer, group of farmers, partnership or  
34 corporation. Subdivision (38) of section 12-81 shall not apply to any  
35 person, group, partnership or corporation receiving the exemption  
36 provided for in this subsection."